

**REMARKS**

Applicants have amended claims 12 and 18 to recite the particular compounds recited in claims 13 and 19. Applicants have cancelled claims 13 and 19 without prejudice.

Applicants thank Examiner Roberts for meeting with their representative Mary Anne Schofield on February 28, 2008 to discuss the outstanding rejections in this application. In sum, Applicants agreed to amend the claims to recite the PPAR $\alpha$  agonists with more particularity and agreed to consider filing a Declaration from one of skill in the art to support Applicants' arguments of unexpected results.

As amended, claims 12 and 18 recite the Markush group of fenofibrate, fenofibric acid, and a pharmaceutically acceptable salt of fenofibric acid. Applicants have also cancelled claims 13 and 19 without prejudice, as the claims would be duplicative in view of the amendments to claims 12 and 18. Applicants also intend to provide a Declaration by one of skill in the art to further support their findings of unexpected results.

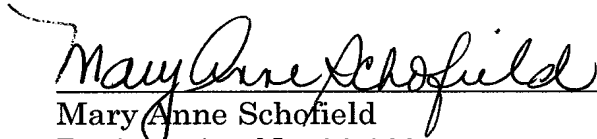
If there are any questions regarding this amendment or the application in general, a telephone call to the undersigned would be appreciated since this should expedite the prosecution of the application for all concerned.

Application No. 10/536,660  
Statement Of Substance Of The Interview  
And Amendment  
March 31, 2008

If necessary to effect a timely response, this paper should be considered as a petition for an Extension of Time sufficient to effect a timely response, and please charge any deficiency in fees or credit any overpayments to Deposit Account No. 05-1323 (Docket #102717.58257US).

Respectfully submitted,

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